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U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

*Effective 10/01/2003. Patent fees are subject to annual revision.*

☐ Applicant claims small entity status. See 37 CFR 1.27

<b>TOTAL AMOUNT OF PAYMENT</b>	<b>(\$)</b> 1,300.00
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**Complete if Known**

Application Number	09/844,864
Filing Date	April 27, 2001
First Named Inventor	Martin M. Matzuka
Examiner Name	C. B. Wilder
Art Unit	1637
Attorney Docket No.	HO-P01925US2

**METHOD OF PAYMENT** (check all that apply)

<input type="checkbox"/>	Check	<input type="checkbox"/>	Credit Card	<input type="checkbox"/>	Money Order	<input type="checkbox"/>	Other	<input type="checkbox"/>	None
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☒ **Deposit Account:**

Deposit  
Account  
Number

06-2375

**Deposit  
Account  
Name**

**Fulbright & Jaworski L.L.P.**

**The Director is authorized to:** (check all that apply)

<input type="checkbox"/> Charge fee(s) indicated below	<input checked="" type="checkbox"/> Credit any overpayments
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<input checked="" type="checkbox"/>	Charge any additional fee(s) or any underpayment of fee(s)
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☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

## FEE CALCULATION

## 1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion method</b> for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales method</b>, recognizing revenue only when the contract is completed.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities typically use the <b>cost of sales method</b> for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. <b>Inventory Valuation</b></p> <p>Large entities use the <b>FIFO (First In, First Out)</b> method for inventory valuation. Small entities may use the <b>LIFO (Last In, First Out)</b> method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. <b>Inventory Valuation</b></p> <p>Small entities may use the <b>LIFO (Last In, First Out)</b> method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. <b>Depreciation</b></p> <p>Large entities use the <b>MACRS (Modified Accelerated Cost Recovery System)</b> for depreciation. Small entities may use the <b>straight-line method</b> for depreciation.</p>	<p>3. <b>Depreciation</b></p> <p>Small entities may use the <b>straight-line method</b> for depreciation.</p>
<p>4. <b>Bad Debt Expense</b></p> <p>Large entities use the <b>allowance method</b> for bad debt expense. Small entities may use the <b>direct write-off method</b>.</p>	<p>4. <b>Bad Debt Expense</b></p> <p>Small entities may use the <b>direct write-off method</b> for bad debt expense.</p>
<p>5. <b>Lease Accounting</b></p> <p>Large entities use the <b>ASC 842 (Leases)</b> for lease accounting. Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>	<p>5. <b>Lease Accounting</b></p> <p>Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	770	2001	385	Utility filing fee	
1002	340	2002	170	Design filing fee	
1003	530	2003	265	Plant filing fee	
1004	770	2004	385	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

<b>SUBTOTAL (1)</b>	<b>(\$)</b>	<b>0.00</b>
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## 2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

		Extra Claims	x	Fee from below	=	Fee Paid
Total Claims	<input type="text"/>	**-		<input type="text"/>		<input type="text"/>
Independent Claims	<input type="text"/>	**-		<input type="text"/>		<input type="text"/>
Multiple Dependent				<input type="text"/>		<input type="text"/>

Large Entity	Small Entity
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<b>Fee Code</b>	<b>Fee (\$)</b>	<b>Fee Code</b>	<b>Fee (\$)</b>	<b><u>Fee Description</u></b>
1202	18	2202	9	Claims in excess of 20
1201	86	2201	43	Independent claims in excess of 3
1203	290	2203	145	Multiple dependent claim, if not paid
1204	86	2204	43	** Reissue Independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

<b>SUBTOTAL (2)</b>	<b>(\$)</b>	<b>0.00</b>
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**\*\*or number previously paid, if greater. For Reissues, see above**

**FEE CALCULATION** (continued)

### 3. ADDITIONAL FEES

	Large Entity	Small Entity
1. <b>Revenue Recognition</b>	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. <b>Leases</b>	Leases are classified as either finance leases or operating leases. Finance leases are accounted for as sales, while operating leases are accounted for as rentals.	Leases are classified as either finance leases or operating leases. Finance leases are accounted for as sales, while operating leases are accounted for as rentals.
3. <b>Intangible Assets</b>	Intangible assets are recognized when they are identifiable and have a measurable value. They are amortized over their useful life.	Intangible assets are recognized when they are identifiable and have a measurable value. They are amortized over their useful life.
4. <b>Goodwill</b>	Goodwill is recognized as the excess of the purchase price over the fair value of the identifiable intangible assets.	Goodwill is recognized as the excess of the purchase price over the fair value of the identifiable intangible assets.
5. <b>Research and Development</b>	Research and development costs are expensed as incurred.	Research and development costs are expensed as incurred.
6. <b>Employee Compensation</b>	Employee compensation is recognized when the employee has performed the service.	Employee compensation is recognized when the employee has performed the service.
7. <b>Income Taxes</b>	Income taxes are recognized when they are payable or receivable.	Income taxes are recognized when they are payable or receivable.
8. <b>Financial Instruments</b>	Financial instruments are recognized when they are acquired or issued.	Financial instruments are recognized when they are acquired or issued.
9. <b>Derivatives</b>	Derivatives are recognized when they are entered into.	Derivatives are recognized when they are entered into.
10. <b>Other</b>	Other items are recognized when they are incurred or realized.	Other items are recognized when they are incurred or realized.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	
1252	420	2252	210	Extension for reply within second month	
1253	950	2253	475	Extension for reply within third month	
1254	1,480	2254	740	Extension for reply within fourth month	
1255	2,010	2255	1,005	Extension for reply within fifth month	
1401	330	2401	165	Notice of Appeal	
1402	330	2402	165	Filing a brief in support of an appeal	
1403	290	2403	145	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,330	2453	665	Petition to revive - unintentional	
1501	1,330	2501	665	Utility issue fee (or reissue)	
1502	480	2502	240	Design issue fee	
1503	640	2503	320	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	770	2809	385	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	770	2810	385	For each additional invention to be examined (37CFR 1.129(b))	
1801	770	2801	385	Request for Continued Examination (RCE)	770.00
1802	900	1802	900	Request for expedited examination of a design application	
Other fee (specify)		530		Difference between 2 and 3 month extension of time request.	530.00

\*Reduced by Basic Filing Fee Paid

<b>SUBTOTAL (3)</b>	<b>(\$)</b>	<b>1300.00</b>
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## SUBMITTED BY

Name (Print/Type)	Melissa W. Acosta
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Registration No.  
(Attorney/Agent)

45.872

(Complete (if applicable))

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**Signature**

Date \_\_\_\_\_

February 25, 2004

**Fee Transmittal**

I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. ER509326895US, in an envelope addressed to: MS RCE, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

**Dated: February 25, 2004**

Signature: Staci Harris (Staci Harris)